



PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1264 be amended to read as follows:

- 1 Page 2, delete lines 12 through 21, begin a new paragraph and
2 insert:
3 **"(f) The legislative body of a political subdivision shall ensure**
4 **that:**
5 **(1) the internal control standards and procedures defined**
6 **under subsection (d) are adopted by the political subdivision;**
7 **(2) personnel receive training concerning the internal control**
8 **standards and procedures adopted by the political**
9 **subdivision; and**
10 **(3) the internal control standards and procedures adopted by**
11 **the political subdivision are being followed.**
12 **(g) The fiscal officer of a political subdivision shall certify in**
13 **writing that:**
14 **(1) the minimum internal control standards and procedures**
15 **defined under subsection (d) have been adopted by the**
16 **political subdivision; and**
17 **(2) personnel have received training as required by subsection**
18 **(f)(2).**
19 **The certification shall be filed with the state board of accounts at**
20 **the same time as the annual financial report required by section**
21 **4(a) of this chapter is filed. The certification shall be filed**
22 **electronically in the manner prescribed under IC 5-14-3.8-7.**

1 **(h) If the state board of accounts finds during an audit of a**
 2 **political subdivision that:**

3 **(1) the political subdivision has not adopted the internal**
 4 **control standards and procedures required under subsection**
 5 **(f)(1); or**

6 **(2) personnel of the political subdivision have not received the**
 7 **training required under subsection (f)(2);**

8 **the state board of accounts shall issue a comment in its**
 9 **examination report for the political subdivision. If, during a**
 10 **subsequent audit, the state board of accounts finds the violations**
 11 **described in subdivision (1) or (2) have not been corrected, the**
 12 **state board of accounts shall forward the information to the**
 13 **department of local government finance."**

14 Page 2, line 22, delete "(h)" and insert "(i)".

15 Page 2, line 38, delete "(i)" and insert "(j)".

16 Page 2, line 41, delete "(h)(3)(B)." and insert "(i)(3)(B)".

17 Page 2, line 42, delete "(j)" and insert "(k)".

18 Page 3, line 10, delete "(k)" and insert "(l)".

19 Page 4, delete lines 16 through 25, begin a new paragraph and
 20 insert:

21 **"(b) The department of local government finance may not**
 22 **approve the budget of a taxing unit or a supplemental**
 23 **appropriation for a taxing unit if the department of local**
 24 **government finance receives information from the state board of**
 25 **accounts that:**

26 **(1) the taxing unit has not adopted the internal control**
 27 **standards and procedures required by IC 5-11-1-27(f)(1); and**

28 **(2) personnel of the political subdivision have not received the**
 29 **training required by IC 5-11-1-27(f)(2)."**

(Reference is to HB 1264 as printed February 6, 2015.)

Representative Koch